

**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF NEW YORK**

SOUTHWESTERN PAYROLL SERVICE, INC. and
GRANITE SOLUTIONS GROUPE, INC.,

Plaintiffs,

v.

PIONEER BANCORP, INC., et al.,

Defendants.

NATIONAL PAYMENT CORPORATION,

Intervenor-Plaintiff,

v.

PIONEER BANCORP, INC., et al.,

Defendants.

Case No. 1:19-cv-1349 (FJS/CFH)

**DECLARATION OF ROBERT J. ALESSI IN SUPPORT OF
PIONEER BANCORP, INC. AND PIONEER BANK'S
MOTION FOR SUMMARY JUDGMENT**

I, Robert J. Alessi, declare under penalties of perjury pursuant to 28 U.S.C. § 1746 as follows:

1. I am an attorney licensed to practice law in the State of New York. I am admitted to the bar of the United States District Court for the Northern District of New York, where my bar roll number is 101019. I represent Defendants Pioneer Bancorp, Inc. and Pioneer Bank in this matter, and I am fully familiar with all the facts and circumstances which have transpired in the case thus far.

2. Attached as **Exhibit 1** is a true and correct copy of the relevant portions of volume I of the transcript of the deposition of Michael T. Mann, taken on August 3, 2021, as produced and certified by the court reporter, Gregory Edwards, LLC.

3. Attached as **Exhibit 2** is a true and correct copy of the relevant portions of Exhibit K marked at the deposition of Michael Mann, a ValueWise Consolidated Financial Statements, 12/31/18 and 2017, as produced in this action bearing beginning Bates number PB-SWP-00334220.

4. Attached as **Exhibit 3** is a true and correct copy of the relevant portions of volume II of the transcript of the deposition of Michael T. Mann, taken on September 14, 2021, as produced and certified by the court reporter, Gregory Edwards, LLC.

5. Attached as **Exhibit 4** is a true and correct copy of Exhibit 393 marked at the July 20, 2021, deposition of Randall Benedict, an Excel spreadsheet of Mann Entity bank accounts and loans at Pioneer, as produced in this action bearing control number PB-SWP-00146814.

6. Attached as **Exhibit 5** is a true and correct copy of the relevant portions of volume I of the transcript of the deposition of Darin Alred, taken on April 18, 2022, as produced and certified by the court reporter, Gregory Edwards, LLC.

7. Attached as **Exhibit 6** is a true and correct copy of the relevant portions of Southwestern Payroll's Answers to Defendant Pioneer Bancorp, Inc. and Pioneer Bank's First Set of Interrogatories, verified January 15, 2020.

8. Attached as **Exhibit 7** is a true and correct copy of the relevant portions of Southwestern Payroll Service, Inc.'s Responses to Defendants Pioneer Bancorp, Inc. and Pioneer Bank's First Requests for Admissions, dated December 23, 2020.

9. Attached as **Exhibit 8** is a true and correct copy of the relevant portions of a Multi-State SUI Balances Report, as produced in this action bearing control number SWP-039494_0001.

10. Attached as **Exhibit 9** is a true and correct copy of Southwestern Payroll Service, Inc.'s Responses to Pioneer Bancorp, Inc. and Pioneer Bank's Second Requests for Admissions, dated September 15, 2023.

11. Attached as **Exhibit 10** is a true and correct copy of the Expert Report of Daniel C. Wood, dated December 1, 2023, and produced on behalf of Pioneer Bancorp, Inc. and Pioneer Bank.

12. Attached as **Exhibit 11** is a true and correct copy of Southwestern Payroll Service, Inc.'s Answer to Third-Party Petition of Transition Health Services Group LLC., *Alred v. Sw. Payroll Svc., Inc.*, No. CJ-2019-3516 (D. Ct., Tulsa Cnty., Okla. Aug. 16, 2023).

13. Attached as **Exhibit 12** is a true and correct copy of the Third Party Petition of Transition Health Services Group LLC., *Alred v. Sw. Payroll Svc., Inc.*, No. CJ-2019-3516 (D. Ct., Tulsa Cnty., Okla. Jul. 27, 2023).

14. Attached as **Exhibit 13** is a true and correct copy of Exhibit 18 marked at the deposition of Darin Alred, a Service(s) Agreement between SWP and an employer-client, as entered into on October 26, 2018, as produced in this action bearing control number SWP-040584.

15. Attached as **Exhibit 14** is a true and correct copy of the relevant portions of volume II of the transcript of the deposition of Darin Alred, taken on April 19, 2022, as produced and certified by the court reporter, Gregory Edwards, LLC.

16. Attached as **Exhibit 15** is a true and correct copy of the relevant portions of the transcript of the deposition of David Rhoades, as designated 30(b)(6) witness on behalf of Southwestern Payroll Service, Inc., taken on October 26, 2023, as produced and certified by the court reporter, Gregory Edwards, LLC.

17. Attached as **Exhibit 16** is a true and correct copy of the Expert Report of Nicholas Pirrung, dated December 1, 2023, and produced on behalf of Pioneer Bancorp, Inc. and Pioneer Bank.

18. Attached as **Exhibit 17** is a true and correct copy of the relevant portions of the transcript of the deposition of Steven Pereira, taken on October 19, 2022, as produced and certified by the court reporter, Gregory Edwards, LLC.

19. Attached as **Exhibit 18** is a true and correct copy of the relevant portions of the transcript of the deposition of Jim Hagen, taken on April 11, 2022, as produced and certified by the court reporter, Gregory Edwards, LLC.

20. Attached as **Exhibit 19** is a true and correct copy of the relevant portions of the transcript of the deposition of Dawn Cafaro, taken on April 13, 2022, as produced and certified by the court reporter, Gregory Edwards, LLC.

21. Attached as **Exhibit 20** is a true and correct copy of the relevant portions of National Payment Corporation's Objections and Responses to Pioneer Bancorp, Inc. and Pioneer Bank's Revised First Set of Interrogatories, dated May 24, 2021.

22. Attached as **Exhibit 21** is a true and correct copy of the relevant portions of Exhibit 4 marked at the deposition of Steven Pereira, correspondence between FDIC and First Premier re "NPC Custodial Settlement Account" and final letter and executed ACH Agreement Addendum

opening the First Premier account, dated, May 19, 1998, as produced in this action bearing beginning Bates numbers NP0013585.

23. Attached as **Exhibit 22** is a true and correct copy of the relevant portions of the transcript of the deposition of Steven Pereira, as designated 30(b)(6) witness on behalf of National Payment Corporation, taken on October 20, 2022, as produced and certified by the court reporter, GregoryEdwards, LLC.

24. Attached as **Exhibit 23** is a true and correct copy of the relevant portions of National Payment Corporation's Verified Objections and Responses to Pioneer Bancorp, Inc. and Pioneer Bank's Second Set of Interrogatories, dated June 20, 2023.

25. Attached as **Exhibit 24** is a true and correct copy of National Payment Corporation's Responses to Pioneer Bancorp, Inc. and Pioneer Bank's Second Set of Requests for Admission, dated September 15, 2023.

26. Attached as **Exhibit 25** is a true and correct copy of the Consent Order *In the Matter of NatPay, Inc.*, Illinois Department of Financial & Professional Regulation Division of Financial Institutions Case No. 23CE100 as produced in this action bearing Bates numbers NP0151518-520.

27. Attached as **Exhibit 26** is a true and correct copy of the relevant portions of the transcript of volume 1 of the deposition of Daniel L'Abbe, as designated 30(b)(6) witness on behalf of Granite Solutions Groupe, Inc., taken on October 24, 2023, as produced and certified by the court reporter, GregoryEdwards, LLC.

28. Attached as **Exhibit 27** is a true and correct copy of the relevant portions of Granite Solutions Groupe, Inc.'s Responses to Pioneer Bancorp, Inc. and Pioneer Bank's First Requests for Admission, dated September 15, 2023.

29. Attached as **Exhibit 28** is a true and correct copy of the relevant portions of the transcript of volume 1 of the deposition of Daniel L'Abbe, as designated 30(b)(6) witness on behalf of Granite Solutions Groupe, Inc., taken on October 25, 2023, as produced and certified by the court reporter, Gregory Edwards, LLC.

30. Attached as **Exhibit 29** is a true and correct copy of the relevant portion of Granite Solutions Groupe, Inc.'s Verified Responses to Pioneer Bancorp, Inc. and Pioneer Bank's First Set of Interrogatories, dated June 19, 2023.

31. Attached as **Exhibit 30** is a true and correct copy of Exhibit 2 marked at the deposition of Daniel L'Abbe, an Online Service Agreement between MyPayrollHR and Granite Solutions, dated May 21, 2014, as produced in this action bearing Bates numbers GSG000304-308.

32. Attached as **Exhibit 31** is a true and correct copy of Michael Mann's plea agreement in United States v. Michael Mann, No. 1:20-CR-199 (LEK), filed on the master docket in this action at Dkt. No. 157-7, as Exhibit C to the October 15, 2021, Declaration of Robert Alessi.

33. Attached as **Exhibit 32** is a true and correct copy of the Report of Examination prepared by the Federal Deposit Insurance Corporation ("FDIC"), dated April 28, 2015, as produced in this action bearing Bates numbers PB-SWP-00402169-184.

34. Attached as **Exhibit 33** is a true and correct copy of the Report of Examination prepared by the New York Department of Financial Services ("NYDFS"), dated June 2, 2016, as produced in this action bearing Bates numbers PB-SWP-00428485-498.

35. Attached as **Exhibit 34** is a true and correct copy of the Report of Examination prepared by FDIC, dated March 27, 2017, as produced in this action bearing Bates numbers PB-SWP-00402185-220.

36. Attached as **Exhibit 35** is a true and correct copy of the Report of Examination prepared by NYDFS, dated September 12, 2018, as produced in this action bearing Bates numbers PB-SWP-00428499-517.

37. Attached as **Exhibit 36** is a true and correct copy of the Wolf & Company audit of Pioneer's Bank Secrecy Act ("BSA") practices, dated August 23, 2017, as produced in this action bearing Bates numbers PB-SWP-00411912-930.

38. Attached as **Exhibit 37** is a true and correct copy of the Wolf & Company audit of Pioneer's BSA practices, dated April 27, 2018, as produced in this action bearing Bates numbers PB-SWP-00411931-942.

39. Attached as **Exhibit 38** is a true and correct copy of the Wolf & Company audit of Pioneer's BSA practices, dated April 3, 2019, as produced in this action bearing Bates numbers PB-SWP-00411948-957

40. Attached as **Exhibit 39** is a true and correct copy of the relevant portions of the transcript of the deposition of Joseph Fleming, taken on July 15, 2021, as produced and certified by the court reporter, Gregory Edwards, LLC.

41. Attached as **Exhibit 40** is a true and correct copy of the relevant portions of the transcript of the deposition of Patrick Hughes, taken on April 25, 2023, as produced and certified by the court reporter, Gregory Edwards, LLC.

42. Attached as **Exhibit 41** is a true and correct copy of Exhibit 252 marked at the deposition of Marcia Leggett, an account opening package for MyPayrollHR Account ending 0212, as produced in this action bearing Bates numbers PB-SWP-00000372-379.

43. Attached as **Exhibit 42** is a true and correct copy of the Expert Report of James J. Krieg, dated December 1, 2023, and produced on behalf of Pioneer Bancorp, Inc. and Pioneer Bank.

44. Attached as **Exhibit 43** is a true and correct copy of a document titled Terms and Conditions of your Account, as produced in this action bearing Bates numbers PB-SWP-00394156-162.

45. Attached as **Exhibit 44** is a true and correct copy of the relevant portions of the transcript of the deposition of Bryant Moravek, taken on March 19, 2024, as produced and certified by the court reporter, GregoryEdwards, LLC.

46. Attached as **Exhibit 45** is a true and correct copy of the relevant portions of the transcript of the deposition of Joseph Sova, taken on March 6, 2023, as produced and certified by the court reporter, GregoryEdwards, LLC.

47. Attached as **Exhibit 46** is a true and correct copy of the relevant portions of the transcript of the deposition of Trudy Seeber, taken on July 15, 2022, as produced and certified by the court reporter, GregoryEdwards, LLC.

48. Attached as **Exhibit 47** is a true and correct copy of the relevant portions of the transcript of the deposition of Frank Sarratori, as designated 30(b)(6) witness on behalf of Pioneer Bank and Pioneer Bank Corp, Inc., taken on December 13, 2021, as produced and certified by the court reporter, GregoryEdwards, LLC.

49. Attached as **Exhibit 48** is a true and correct copy of the relevant portions of the Loan and Security Agreement between Valuewise Corporation and other parties dated as of August 12, 2019, as produced in this action bearing beginning Bates number PB-SWP-00331964.

50. Attached as **Exhibit 49** is a true and correct copy of the relevant portions of a Pioneer Savings Bank Board of Trustees Commercial Loan Executive Summary package for borrower Valuewise Corp. and subsidiaries, dated June 7, 2019, as produced in this action bearing beginning Bates number PB-SWP-00334483.

51. Attached as **Exhibit 50** is a true and correct copy of the relevant portions of the transcript of the deposition of John Reinke, taken on July 27, 2022, as produced and certified by the court reporter, GregoryEdwards, LLC.

52. Attached as **Exhibit 51** is a true and correct copy of the Declaration of Michael Mann, dated September 1, 2020, as produced in this action bearing beginning Bates number PB-SWP-00038123-126.

53. Attached as **Exhibit 52** is a true and correct copy of the relevant portions of the transcript of the deposition of Christine Batchelder Charbonneau, taken on July 13, 2021, as produced and certified by the court reporter, GregoryEdwards, LLC.

54. Attached as **Exhibit 53** is a true and correct copy of the relevant portions of the transcript of the deposition of Randall Bendict, taken on July 20, 2021, as produced and certified by the court reporter, GregoryEdwards, LLC.

55. Attached as **Exhibit 54** is a true and correct copy of the relevant portions of the transcript of the deposition of Thomas Amell, taken on April 27, 2023, as produced and certified by the court reporter, GregoryEdwards, LLC.

56. Attached as **Exhibit 55** is a true and correct copy of the relevant portions of the transcript of the deposition of Frank Sarratori, taken on December 15, 2021, as produced and certified by the court reporter, GregoryEdwards, LLC.

57. Attached as **Exhibit 56** is a true and correct copy of the relevant portions of the transcript of the deposition of David Hunn, taken on December 17, 2021, as produced and certified by the court reporter, GregoryEdwards, LLC.

58. Attached as **Exhibit 57** is a true and correct copy of the relevant portions of the transcript of the deposition of Ellen Fogarty, taken on July 14, 2021, as produced and certified by the court reporter, GregoryEdwards, LLC.

59. Attached as **Exhibit 58** is a true and correct copy of the relevant portions of the transcript of the deposition of Kimberly Catello, taken on April 14, 2023, as produced and certified by the court reporter, GregoryEdwards, LLC.

60. Attached as **Exhibit 59** is a true and correct copy of the relevant portions of the transcript of the deposition of Sandra Dedrick, taken on December 10, 2021, as produced and certified by the court reporter, GregoryEdwards, LLC.

61. Attached as **Exhibit 60** is a true and correct copy of the relevant portions of the transcript of the deposition of Deborah Salsburg, taken on July 12, 2021, as produced and certified by the court reporter, GregoryEdwards, LLC.

62. Attached as **Exhibit 61** is a true and correct copy of the relevant portions of the transcript of the deposition of Matthew Guidarelli, taken on July 21, 2021, as produced and certified by the court reporter, GregoryEdwards, LLC.

63. Attached as **Exhibit 62** is a true and correct copy of the relevant portions of the transcript of the deposition of Marcia Leggett, taken on July 9, 2021, as produced and certified by the court reporter, Gregory Edwards, LLC.

64. Attached as **Exhibit 63** is a true and correct copy of a Pioneer Bank account statement for Valuewise Corporation dba Optix Consulting, dated April 28, 2017, as produced in this action bearing Bates numbers PB-SWP-00017240-43.

65. Attached as **Exhibit 64** is a true and correct copy of a Pioneer Bank account statement for Michael Mann, dated April 28, 2017, as produced in this action bearing Bates numbers PB-SWP-00016962-63.

66. Attached as **Exhibit 65** is a true and correct copy of an email communication between Michael Mann and Daren Alred, dated April 20, 2017, as produced in this action bearing control number c-mann-0000255229.

67. Attached as **Exhibit 66** is a true and correct copy of the relevant portions of a Wire Authorization Form, dated April 20, 2017, as produced in this action bearing Bates number PB-SWP-00106233-38.

68. Attached as **Exhibit 67** is a true and correct copy of the relevant portions of a Wire Authorization Form, dated April 20, 2017, as produced in this action bearing Bates number PB-SWP-00106225.

69. Attached as **Exhibit 68** is a true and correct copy of Exhibit A marked at the deposition of Michael Mann, an email chain between Darin Alred, Michael McAuliffe and Michael Mann, dated June 21, 2017, as produced in this action bearing control number SWP-018206.

70. Attached as **Exhibit 69** is a true and correct copy of Exhibit 7 marked at the deposition of Steven Pereira, an email chain between Jim Hagen, Michael Mann, Dawn Cafaro, Michael McAuliffe and others with attached bureau kits for SWP and Pro Data, dated October 31, 2017, as produced in this action bearing Bates numbers NP0002504-543.

71. Attached as **Exhibit 70** is a true and correct copy of the relevant portions of the Southwestern Payroll Service, Inc. Stockholders Agreement, dated as of April 21, 2017, as produced in this action bearing control number SWP-015292_0002.

72. Attached as **Exhibit 71** is a true and correct copy of the relevant portions of the transcript of the deposition of David Rhoades, taken on July 14, 2022, as produced and certified by the court reporter, GregoryEdwards, LLC.

73. Attached as **Exhibit 72** is a true and correct copy of the relevant portions of the transcript of the deposition of David Rhoades, as designated 30(b)(6) witness on behalf of Southwestern Payroll Service, Inc., taken on July 14, 2022, as produced and certified by the court reporter, GregoryEdwards, LLC.

74. Attached as **Exhibit 73** is a true and correct copy of Exhibit 9 marked at the deposition of Darin Alred, an email chain between Darin Alred and John Reinke, dated May 31-June 1, 2017, as produced in this action bearing control number SWP-018265.

75. Attached as **Exhibit 74** is a true and correct copy of the relevant portions of the transcript of the deposition of Dawn Cafaro, as designated 30(b)(6) witness on behalf of National Payment Corporation, taken on October 18, 2023, as produced and certified by the court reporter, GregoryEdwards, LLC.

76. Attached as **Exhibit 75** is a true and correct copy of Exhibit 32 marked at the deposition of David Rhoades, as designated 30(b)(6) witness on behalf of Southwestern Payroll Service, Inc., an email from Darin Alred to Michael McAuliffe, dated October 25, 2017, as produced in this action bearing control number SWP-017679.

77. Attached as **Exhibit 76** is a true and correct copy of the relevant portions of Southwestern Payroll Service, Inc.'s Verified Supplemental Answers To Defendant Pioneer Bancorp, Inc. and Pioneer Bank's First Set of Interrogatories, June 24, 2021.

78. Attached as **Exhibit 77** is a true and correct copy of Exhibit C marked at the deposition of Michael Mann, an e-mail from Michael Mann to Darin Alred dated, January 9, 2018, as produced in this action bearing control number SWP-017140.

79. Attached as **Exhibit 78** is a true and correct copy of Exhibit 15 marked at the deposition of Darin Alred, an email chain between Darin Alred, Michael McAuliffe, Michael Mann, John Reinke, and others, dated March 6-7, 2018, as produced in this action bearing control number c-mann-0000277972.

80. Attached as **Exhibit 79** is a true and correct copy of Exhibit 16 marked at the deposition of Darin Alred, an email chain between Darin Alred to Bill Herman, Michael McAuliffe, John Reinke, Rachel Terry and Steve Hobbs, dated March 27, 2018, as produced in this action bearing control number c-mann-0000278765.

81. Attached as **Exhibit 80** is a true and correct copy of the Petition of Baptist Village Retirement, *Baptist Village Retirement vs. Southwestern Payroll Service, Inc.*, CJ-2020-896 (D. Ct., Tulsa Cnty., Okla. Feb. 14, 2020).

82. Attached as **Exhibit 81** is a true and correct copy of relevant portions of Exhibit 468 marked at the deposition of Michael Mann, a Pioneer Bank account opening package, dated October 23, 2017, as produced in this action bearing beginning Bates numbers PB-SWP-00000505.

83. Attached as **Exhibit 82** is a true and correct copy of the relevant portions of Exhibit 39 marked at the deposition of David Rhoades, as designated 30(b)(6) witness on behalf of Southwestern Payroll Service, Inc., an account statement for Southwestern Payroll Services Inc, dated 11/30/2018, as produced in this action bearing beginning Bates number PB-SWP-00028159.

84. Attached as **Exhibit 83** is a true and correct copy of the relevant portions of a Pioneer Bank account statement for Valuewise Corporation dba Primary Search Group, dated November 30, 2018, as produced in this action bearing beginning Bates number PB-SWP-00028530.

85. Attached as **Exhibit 84** is a true and correct copy of the Supplemental Expert Report of David Williams, dated January 11, 2024, and produced on behalf of Pioneer Bancorp, Inc. and Pioneer Bank.

86. Attached as **Exhibit 85** is a true and correct copy of Exhibit 19 marked at the deposition of Steven Pereira, as designated 30(b)(6) witness on behalf of National Payment Corporation, an, email chain between Dawn Cafaro, Jim Hagen, and Steve Pereira, dated September 5, 2019, as produced in this action bearing Bates numbers NP0097967-968.

87. Attached as **Exhibit 86** is a true and correct copy of Exhibit 7 marked at the deposition of Steven Pereira, as designated 30(b)(6) witness on behalf National Payment

Corporation, an email chain between Dawn Cafaro, Jim Hagen and Michael McAuliffe, dated September 6-13, 2018, as produced in this action bearing Bates numbers NP0003032-037.

88. Attached as **Exhibit 87** is a true and correct copy of Exhibit 13 marked at the deposition of Craig Vaream, an email from Michael McAuliffe to Dawn Cafaro, dated March 25, 2019, as produced in this action bearing Bates number NP0000358.

89. Attached as **Exhibit 88** is a true and correct copy of Exhibit 39 marked at the deposition of Dawn Cafaro, as designated 30(b)(6) witness on behalf of National Payment Corporation, a NatPay Daily Transmission Summary and accompanying transmission verifications, dated August 29, 2019, as produced in this action bearing beginning Bates number NP0071707.

90. Attached as **Exhibit 89** is a true and correct copy of Exhibit 6 marked at the deposition of Steven Pereira, an email from Michael McAuliffe to Michael Mann, Jim Hagen and others, enclosing completed Cloud Payroll bureau kit, with attachments, dated October 30, 2017, as produced in this action bearing Bates numbers NP0002917-943.

91. Attached as **Exhibit 90** is a true and correct copy of the relevant portions of Exhibit 13 marked at the deposition of Steven Pereira, as designated 30(b)(6) witness on behalf of National Payment Corporation, an account opening package for Cloud Payroll LLC Account ending 2440, dated February 26, 2019, as produced in this action bearing beginning Bates number PB-SWP-00000072.

92. Attached as **Exhibit 91** is a true and correct copy of a Press Release by the Department of Justice regarding Michael Mann's sentencing, updated on August 4, 2021, and last retrieved on May 29, 2024.

93. Attached as **Exhibit 92** is a true and correct copy of the Declaration of Frank C. Sarratori in Support of Pioneer Bank and Pioneer Bancorp, Inc.'s Motion to Strike Expert Reports, dated October 15, 2021, and filed on the master docket in this action at Dkt. No. 157-2.

94. Attached as **Exhibit 93** is a true and correct copy of the relevant portions of Southwestern Payroll's Verified Answers to Pioneer Bancorp, Inc. and Pioneer Bank's Second Set of interrogatories, June 20, 2023.

95. Attached as **Exhibit 94** is a true and correct copy of Pioneer Bank's Verified Supplemental Responses To Southwestern Payroll Services, Inc.'s First Interrogatories And Responses To Southwestern Payroll Services, Inc.'s Second Interrogatories, dated April 30, 2021.

96. Attached as **Exhibit 95** is a true and correct copy of the Declaration of David Hunn, dated May 23, 2024.

97. Attached as **Exhibit 96** is a true and correct copy of the relevant portions of Pioneer Bank's TPS Unposted/Balancing Procedure/ACH Returns Proof, last review date April 2017, as produced in this action bearing beginning Bates number SWP-PB-00407645.

98. Attached as **Exhibit 97** is a true and correct copy of the relevant portions of Exhibit 9 marked at the deposition of Charles Wayne Crowell, an Unposted Item Repair Decision Report (UIR), dated September 3, 2019, as produced in this action bearing beginning Bates number PB-SWP-00403089.

99. Attached as **Exhibit 98** is a true and correct copy of the relevant portions of an Unposted Items Aging Report, dated September 3, 2019, as produced in this action bearing beginning Bates number PB-SWP-00403057.

100. Attached as **Exhibit 99** is a true and correct copy of a spreadsheet of a Pioneer Bank Transaction Activity log for Michael Mann ValueWise Corporation Combined, as produced in this action bearing control number PB-SWP-00408492.

101. Attached as **Exhibit 100** is a true and correct copy of the relevant portions of a Pioneer Bank ALLINK Transaction Entry Report, with a processing date of August 30, 2019, as produced in this action bearing beginning Bates number PB-SWP-00408493.

102. Attached as **Exhibit 101** is a true and correct copy of Exhibit 394 marked at the deposition of Randall Benedict, a Demand Deposits Report, dated August 30, 2019, as produced in this action bearing Bates numbers PB-SWP-00333705-708.

103. Attached as **Exhibit 102** is a true and correct copy of the relevant portions of an Unposted Item Report, dated August 30, 2019, as produced in this action bearing beginning Bates numbers PB-SWP-00403611.

104. Attached as **Exhibit 103** is a true and correct copy of the relevant portions of a UIR Positional Report, dated August 30, 2019, as produced in this action bearing beginning Bates number PB-SWP-00402737.

105. Attached as **Exhibit 104** is a true and correct copy of the relevant portions of an Unposted Item Repair General Ledger Account Report, dated September 12, 2019, as produced in this action bearing beginning Bates number PB-SWP-00408925.

106. Attached as **Exhibit 105** is a true and correct copy of the relevant portions of a September 4, 2019, Unposted Item Repair Decision Report, as produced in this action bearing beginning Bates number PB-SWP-00403390.

107. Attached as **Exhibit 106** is a true and correct copy of the relevant portions of Exhibit 158 marked at the deposition of Frank Sarratori, as designated 30(b)(6) witness on behalf of Pioneer Bank and Pioneer Bank Corp, Inc., a MyPayrollHRcom LLC Account 0212 Statement dated September 30, 2019, as produced in this action bearing beginning Bates number PB-SWP-00240714.

108. Attached as **Exhibit 107** is a true and correct copy of the relevant portions of a Pioneer Bank account statement for Cloud Payroll LLC Account 2440 Statement, dated September 30, 2019, as produced in this action bearing beginning Bates number PB-SWP-00036104.

109. Attached as **Exhibit 108** is a true and correct copy of a Pioneer Bank account statement for Valuewise Corporation d/b/a Kaningo LLC Heutmaker Business Advisor LLC and Hire Flux LLC, dated September 19, 2019, as produced in this action bearing Bates number PB-SWP-00045054.

110. Attached as **Exhibit 109** is a true and correct copy of the Declaration of Patrick J. Hughes, dated March 22, 2022, and filed on the master docket in this action at Dkt. No. 180-9.

111. Attached as **Exhibit 110** is a true and correct copy of the relevant portions of Pioneer Bancorp, Inc. and Pioneer Bank's verified Responses to National Payment Corporation's First Set of Interrogatories, dated September 27, 2021.

112. Attached as **Exhibit 111** is a true and correct copy of the relevant portions of Exhibit 24 marked at the deposition of Dawn Cafaro, a letter from Nacha to L. Mazzara, dated September 23, 2019, as produced in this action bearing beginning Bates number PB-SWP-00397920.

113. Attached as **Exhibit 112** is a true and correct copy of relevant portions of Exhibit 24 marked at the deposition of Steven Pereira, a letter from Frank Sarratori to Lorie J. Nash at NACHA, dated October 2, 2019, as produced in this action bearing beginning Bates number PB-SWP-00385498.

114. Attached as **Exhibit 113** is a true and correct copy of a letter and attached Report from Evelyn Hallberg at Nacha to Kimberly Catello of Pioneer Bank, dated October 7, 2019, as produced in this action bearing Bates numbers PB-SWP-00385510-511.

115. Attached as **Exhibit 114** is a true and correct copy of a letter from George E. Hamilton of NatPay to the Texas Department of Banking, dated June 28, 2021, as produced in this action bearing beginning Bates numbers NP0094174-189.

116. Attached as **Exhibit 115** is a true and correct copy of the relevant portions of the transcript of the deposition of David Payne, taken on March 27, 2024, as produced and certified by the court reporter, Gregory Edwards, LLC.

117. Attached as **Exhibit 116** is a true and correct copy of a Granite Solutions spreadsheet in native format regarding its computation of its damages, bearing control as produced in this action bearing Bates number GSG031529.

Executed on this 3rd day of June 2024.

/s/ Robert J. Alessi
Robert J. Alessi